

House Study Bill 90

HOUSE FILE _____
BY (PROPOSED COMMITTEE ON
VETERANS AFFAIRS BILL BY
CHAIRPERSON WHITEAD)

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to the exemption from the state individual income
2 tax of military pay received by members of the armed forces,
3 armed forces military reserve, and national guard and
4 including a retroactive applicability date provision.
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
6 TLSB 1886YC 82
7 mg/cf/24

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1 1 Section 1. Section 422.7, Code 2007, is amended by adding
1 2 the following new subsection:
1 3 NEW SUBSECTION. 50. Subtract, to the extent included,
1 4 active duty pay received by a person as a member on federal
1 5 active duty of the armed forces or as a member in the armed
1 6 forces military reserve or national guard serving on federal
1 7 active duty other than for training.
1 8 Sec. 2. RETROACTIVE APPLICABILITY DATE. This Act applies
1 9 retroactively to January 1, 2007, for tax years beginning on
1 10 or after that date.

1 11 EXPLANATION
1 12 This bill exempts active duty pay for members of the armed
1 13 forces, armed forces military reserve, and national guard who
1 14 serve on federal active duty other than for training.
1 15 The bill applies retroactively to January 1, 2007, for tax
1 16 years beginning on or after that date.
1 17 LSB 1886YC 82
1 18 mg:rj/cf/24